POWER OF ATTORNEY OR AUTHORIZATION OF AGENT

Electronic Version v05

Stylesheet Version v05.0

Title of Invention

AV DECODING/PLAYING/COPYING SYSTEM AND RELATED METHOD FOR DISPLAYING A DBCS THROUGH AN OSD

First Named Applicant :
Attorney Docket Number :

Yuan-Chang CHIN ALIP0052USA

I hereby appoint the registered practitioner(s) at Customer Number:

027765



as attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

I am the Applicant/Inventor.

Full Name of Applicant of Record:

Winston Hsu

Signature: Winston Hsu Date: 2004-08-02